

### **How can I appeal my property value?**

You may appeal the Assessor's valuation of your property by timely filing a complete appeal petition with the County Board of Equalization. There is no fee charged for filing an appeal. You may file your appeal by one of the following methods.

**Online** – Appeals may be filed online at [boe.shelbycountyttn.gov/eFile](http://boe.shelbycountyttn.gov/eFile). Online filings must be submitted by midnight of the deadline. The BOE strongly encourages property owners to use the BOE On-Line System to file their appeal. The process is simpler, faster and will generally provide an earlier hearing date. The system permits the taxpayer to upload supporting documentation directly to the BOE's system.

**In Person** – Appeal forms may be delivered in person, between May 1 and the deadline, to the BOE Office. Open 8:00 a.m. to 4:30 p.m.  
Monday – Friday.

**By Mail** – Appeal forms may be mailed to the BOE Office. Envelopes must be postmarked by midnight of the deadline.

**Please visit our website for additional information and frequently asked questions (FAQ's).**

## **Helpful Phone Numbers And Email Addresses**

Shelby County Assessor  
[www.assessor.shelby.tn.us](http://www.assessor.shelby.tn.us)  
(901) 222-7000

Shelby County Trustee  
[www.shelbycountystree.com](http://www.shelbycountystree.com)  
(901) 432-4829

City of Memphis Treasurer  
[epayments.memphistn.gov/property/](http://epayments.memphistn.gov/property/)  
(901) 522-1111

TN State Board of Equalization  
[www.comptroller.tn.gov/sboe/](http://www.comptroller.tn.gov/sboe/)  
(615) 401-7883



## **Shelby County Board of Equalization**

### **The Board & Appeals Process**

Shelby County Board of Equalization  
1075 Mullins Station Rd., Suite C-142  
Memphis, TN 38134  
(901) 222-7300

[boe.shelbycountyttn.gov](http://boe.shelbycountyttn.gov) (Website Site)  
[boe.shelbycountyttn.gov/eFile](http://boe.shelbycountyttn.gov/eFile) (E-File)

### **Authority and Function.**

State law establishes the Board of Equalization to examine, compare and equalize the county property assessments as certified by the Shelby County Assessor and to provide citizens the opportunity to appeal and have a hearing regarding the assessed value of their property.

### **Mission Statement.**

*The Board of Equalization is committed to performing its duties in a fair, efficient and expeditious manner so the citizens of Shelby County receive the highest level of service.*

**Tameaka Stanton-Riley, Administrative Director**

**Dorothy Harding, Supervisor**

### **Full Board Members**

Floyd Ramage, Chairman  
(Germantown)

Ed Simmons, Secretary  
(Memphis)

Charles Howard Davis  
(Memphis)

Howard Golwan  
(Shelby County)

Shirley Thornton  
(Shelby County)

Lilly White  
(Memphis)

### **Appeals Process.**

Appeals of 2015 property assessments may be filed from **May 1, 2015 through June 30, 2015**. Appeals may be filed on paper by mail or in person at the above address or electronically at [boe.shelbycountyttn.gov/eFile](http://boe.shelbycountyttn.gov/eFile).

Hearings will be scheduled starting in June and based on the volume expected are likely to continue through October. Notice of hearing dates are sent out at least two weeks prior to the scheduled date. Please note that it is generally not practical to reschedule hearings. All documentation to be considered for a hearing must be provided at the hearing. Hearing decisions are made promptly after the hearing and a notice of the decision is mailed which includes explanation of further appeal rights.

If the property owner will be represented by anyone, the appeal must include a written authorization designating the representative and be signed by the owner.

### **What Types of Evidence Should I Provide?**

Remember, the issue before the Board is the market value of your property. Accordingly, you will need to furnish evidence that demonstrates that the Assessor's value is incorrect. Successful forms of evidence include:

- Comparable sales *the most weight will be given to 2013 & 2014 qualified sales*
- Photographs of features or conditions that you believe diminish your property's market value
- Independent appraisals
- Estimates of cost to repair building or land defects
- Maps or pictures showing proximity to high traffic areas, access limitations, etc.
- Letters or documents from government agencies and/or experts regarding development limitations
- Deeds describing easements that impact your value
- Rent rolls and expense statements for commercial and income producing properties
- Evidence of errors in the physical characteristics of the property as listed on your assessment record

When gathering evidence and formulating arguments, it is important to keep in mind that, by law, the Assessor is presumed to be correct. The burden of proof is on you.